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IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re)	Bankruptcy Case No. BK-S- 06-10725-LBR
)	
USA COMMERCIAL MORTGAGE)	
COMPANY,)	
<i>fka</i> USA Capital)	PROOF OF SERVICE
)	
Debtor)	

I, John Hebert, declare under penalty of perjury that the following facts are true and correct:

I am a resident of the State of California and over the age of 18 years and not a party to or interested in the within entitled cause. I am an employee of Kirby & McGuinn, A P.C. . and my business address is 600 B Street., Suite 1950, San Diego, CA 92101. On January 18, 2007 I served the following document(s):

- **NOTICE OF APPEAL OF ORDER CONFIRMING THE"DEBTORS THIRD AMENDED JOINT PLAN OF REORGANIZATION" AS MODIFIED THEREIN**

■ **MAIL:** by placing a true copy(ies) thereof in a sealed envelope(s) in the outgoing mail tray located in my office for deposit in the United States mail, with postage fully prepaid, addressed as per attached (ATTACHMENT A). I am readily familiar with the business practice at my place of business for collection and processing of outgoing mail with the U.S. Postal Service that same day in the ordinary course of business.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

/s/ John Hebert
John Hebert

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